

## Conservation Tax

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil or gas is sold within Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .35 percent. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

**Table 11 — Conservation Tax Receipts**

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	CALENDAR YEAR 2001	CALENDAR YEAR 2000
January	\$27,832	\$15,175	\$47,605	\$56,434
February	23,553	12,817	19,749	49,198
March	44,672	20,809	48,305	63,704
April	28,846	41,711	21,558	28,904
May	26,709	9,300	31,377	43,497
June	43,500	38,306	36,915	60,625
July	29,212	24,657	28,529	52,654
August	18,146	33,502	16,765	32,028
September	28,078	27,420	35,879	48,689
October	31,428	42,759	30,994	48,198
November	9,915	8,007	26,369	2,333
December	37,948	47,943	30,735	63,083
<b>Total</b>	<b>\$349,839</b>	<b>\$322,406</b>	<b>\$374,781</b>	<b>\$549,347</b>

## Litter Fee

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

**Table 12 —Litter Fee Receipts**

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	CALENDAR YEAR 2001
January	\$1,052	\$1,962	\$13,530
February	5,781	27,389	2,109
March	8,195	8,141	4,767
April	1,365	5,581	448
May	2,855	898	19,988
June	150	8,848	2,720
July	14,678	10,982	13,790
August	555	438	(3,964)
September	807,606	942,719	640,782
October	402,854	375,518	551,357
November	82,845	18,178	30,355
December	5,772	13,107	3,749
<b>Total</b>	<b>\$1,333,707</b>	<b>\$1,413,761</b>	<b>\$1,279,631</b>